IN THE CLAIMS

This listing of the claim will replace all prior versions and listings of claim in the present application.

<u>Listing of Claims</u>

Claims 1-20 (canceled).

21. (currently amended) A first storage system connected, via a network, to a computer and a second storage system, comprising:

a first storage device which stores data related to a first file system; a first controller which provides the first file system and a second file system to a computer; and

a second controller for controlling input/output operations to/from the second storage system with location of data related to the second file system.

wherein the second storage system includes a second storage device which stores data related to the second file system and a third controller, connected to the second controller, for controlling the second storage device,

wherein the first controller mounts a root directory of the second file system at a mount point in the first storage system such that the first and second file systems are provided to the computer as a single directory tree, and

wherein the second controller accesses to the second storage system with a command <u>representing the location an area</u> where the data is stored in the second storage device.

wherein the first storage system is coupled to the second storage system via a storage area network (SAN) and communicates therewith according to a block input/output (I/O) interface, and

wherein the first storage system is coupled to the computer via a local area network (LAN) and communicates therewith according to a file I/O interface.

- 22. (currently amended) A first storage system according to claim 21, wherein each of the first storage device and the second storage device configuring respectively a plurality of logical volumes, if a request related to the second file system is received from the computer, the first storage controller converts the request into a command for a logical volume of the second storage device, and the second controller sends, to the second storage system, the command.
- 23. (previously presented) A first storage system according to claim 22, wherein the first storage system is connected to the computer via a first network, and the second storage system is connected to the computer via a second network different from the first network.

Claim 24 (canceled).

25. (previously presented) A first storage system according to claim 21, wherein the first controller receives an access request for a file from the computer, if the access request identifies a file configuring data stored in the second storage device, the first storage controller accesses data related to the file stored in the second storage device through the second controller.

26. (currently amended)A first storage system according to claim 21, wherein the first controller manages location of data related to the first file system and the second file system, if the first controller receives a request for data related to the second file system, and

wherein the first controller sends location of data to the <u>third-second</u> storage system via the second controller.

27. (currently amended)A first storage system according to claim 21, wherein each of the first storage device and the second storage device configuring respectively a plurality of logical volumes,

wherein the first controller manages relationship between either the first or the second file system and the a logical volume of said plurality of logical volumes related to either the first file system or the second file system, if a request for the second file system is received, the first controller specifies the location of the logical volume is configured to the second storage device in the second storage system according to the relationship, and

wherein the first controller sends information related to the specified logical volume to the second controller, the second controller sends a command, to the second storage system via a communication line, including the information related to the specified-logical volume to the second controller.